10. Concessions to Pulayas in the registry of puduval lands.

MR. AIYAN KALI (*Member, Nominated*) said that most of the useful lands set apart for assignment to the depressed classes had passed into the hands of moneyed people. Only lands unfit for cultivation and habitation now remained for assignment to the depressed classes. Government should prohibit the occupation of these lands by the non-depressed classes at least in future. In the earmarking of the lands themselves the revenue officers did not pay any attention to the suitability of the lands for cultivation. Not a few of the lands earmarked were portions of deep back-waters or of rocky hills. These lands being absolutely useless for cultivation, better lands should be substituted for them.

There were lands in various parts of the country which, though not reserved for the depressed classes had been in their *bona fide* occupation for a long time. Portions of the Karichal Kayal and certain lands in the Ottasekharamangalam pakuthi, the Anad Pakuthi and the Adoor pakuthi, were, for example, in the occupation of some poor Parayas and Pulayas. In regard to these lands, Government had ordered that they could not be registered. In view of the time and labour which the poor occupants had devoted to the improvement of these lands, Government should reconsider their order and sanction as much of them as could be registered without detriment to public interests being registered in the names of their occupants. Among other pieces of lands which had to be registered in the same fashion were those in S. No. 6033 in the Kallada West Proverthi, Kunnathur taluk, and in S. Nos. 9/136, 2/128, 4/128, 4/136, 5/136, 3/136, 8/136, and 6/136, in the Adichanallur pakuthi, Quilon taluk. In regard to the last set of lands proceedings were already under way for evicting the occupants, the lands being alleged to be parts of a *chira*. But this *chira* was absolutely unnecessary for any public purpose. The P. W. Department was sure to testify to this fact. The lands should therefore be registered in the names of the occupants, after consulting, if necessary, the Public Works Department. Similarly, the lands in S. Nos. 1/627 and 99/627 in the Kunnathur pakuthi were in the occupation of some Pulayas. Action was being taken by the Tahsildar, Kunnathur, to evict these Pulayas. Government should stop these proceedings and allow the Pulayas to continue in occupation at least provisionally.

At the last session of the Assembly, the member had urged for the assignment of certain lands in the Trivandrum town as house-sites for the the landless Pulaya inhabitants of the town. He was told in reply that eighteen acres of land near Perukkada would be set apart for the purpose. But, so far, nothing had been done by Government in the matter.

Another request of the member was that in addition to the concessional registry of lands, agricultural loans should be granted to the applicants.

In conclusion, he prayed for the appointment of a full-time Protector of the Depressed Classes.

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DEWAN'S REPLY: Mr. Aiyan Kali, the reply I gave to the representative who preceded you will also apply to your representation.

11. Grievances of merchants under the Income tax Regulation.

MR. S. VEERIAH REDDIAR (*Member, Mercantile and Trading Classes, Alleppey*) made the following suggestions:

(1) Arrangements should be made for the translation of the Income tax Regulation and the rules under it into Malayalam and for the translations being sold at a moderate price;

(2) Government should accept the balance-sheets prepared by the merchants, provided they were supported by affidavits;

(3) A high-paid officer should be made responsible for examining the accounts in the light of affidavits and he should be directed to return the accounts and vouchers produced by merchants on the very same day on which they were produced;

(4) Arrangements should be made for income-tax officers examining the accounts of merchants in their place of business itself, provided the merchants applied for the same and also paid a reasonable fee;

(5) Rules should be passed providing for the acceptance of balance sheets certified by auditors recognised by Government.

DEWAN'S REPLY: Mr. Veeriah Reddiar, in regard to your first representation, Malayalam translations of the Income Tax Rules and Regulations already exist and you can obtain them on payment at the Government Press.

Then you suggest that Government accept without question the balance sheets prepared by the merchants and in another place you say balance sheets prepared by a duly certified auditor. I suppose by balance-sheet you mean the annual profit and loss account. I am afraid, under prevailing conditions it is necessary for the Government to obtain their information from first hand sources, that is from the account books. So, in that matter, no change such as you suggest is feasible.

Then you ask that a high paid officer is required to verify the figures. There are orders to that effect and circular instructions have been issued to all Income Tax Collectors not to trust the examination of accounts entirely to their clerks and they are also instructed to return the accounts on the very day they are received. Instructions are also given to the effect that, as far as possible, the accounts of merchants and traders should be examined at their place of business, that is they should not be required to go a long distance with their account books and so on. I think that covers all the main points of your representation.

12. Hardships suffered by the mercantile and trading classes under the Income tax Regulation and suggestions for remedying them.

MR. POTHAN PHILIPOSE (*Member, Mercantile and Trading Classes, Changanachery*) said that merchants as a rule had no grievance in principle about the realisation of income-tax from them by

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